

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Eric L. Barsness, et al. : Date: May 29, 2008  
Group Art Unit: 2161 : IBM Corporation  
Examiner: C. Nguyen : Intellectual Property Law  
Serial No.: 10/824,054 : Dept. 917, Bldg. 006-1  
Filed: April 14, 2004 : 3605 Highway 52 North  
Title: DYNAMICALLY MANAGING : Rochester, MN 55901  
COMPUTER RESOURCES BASED ON  
VALUATIONS OF WORK ITEMS BEING  
PROCESSED

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

**AMENDMENT**

This paper is being filed in response to the Office Action dated April 17, 2008. Please amend the above identified application as follows.

Docket No.: ROC920030052US1  
Serial No.: 10/824,054